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MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

January 14, 2020

Town of Lancaster
ATTN: Board of Selectmen
25 Main Street
Lancaster, NH 03584

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Lancaster's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Lancaster achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I.(c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Lancaster is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B. 4. a-c. Current Use. Seven files sampled had inadequate maps not indicating categories, acreages or areas not in current use, or had missing maps. Two samples had no applications on file, and two files could not be located.

ASB III, C. 1. a. Credits. One file sampled had no PA-33 on file for a property in a trust. One file had no documentation from the VA for a total and permanent disability. A third file had military service dates which do not qualify for the exemption.

ASB III, C. 1. b. Exemptions. None of the samples have been reviewed by the town since 2013, which is greater than the required five-year review.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

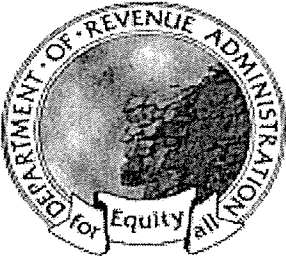
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James P. Gerry". The signature is fluid and cursive, with a large, stylized "G" at the end.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

APPLICATION OF CURRENT USE COVER SHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality:

Lancaster

Total Sample Size

Samples with Errors

Samples without Errors

Percent of Samples without Errors (Minimum 85%)

B4a	B4b	B4c
15		
10	0	2
5	15	13
33.33%	100.00%	86.67%

Municipality of Lancaster in the category of Application of CURRENT USE:

Met Standard
Did Not Meet Standard

B4a	B4b	B4c
	X	X
X		

Comments:

DRA Appraiser Signature:

Philip Bodwell

Date:

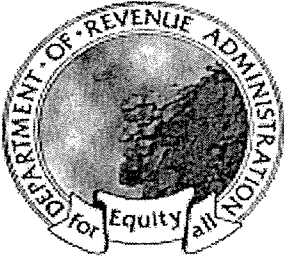
4/2/2019

DRA Supervisor Initials:

PB

Date:

1/9/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

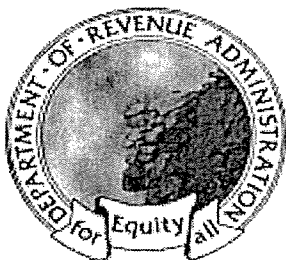
CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Lancaster	Date of Review: 4/2/2019
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Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
1 000P09 000072 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
2 000R01 000005 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
3 000R02 000066 000000		No	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
4 000R03 000015 000000		Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
5 000R04 000017 000000		No	No	No	Yes	N/A	No	Did Not Meet Standard
6 000R06 000003 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
7 000R06 000004 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
8 000R06 000008 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
9 000R06 000027 000000		No	No	No	Yes	N/A	No	Did Not Meet Standard
10 000R06 000034 000000		Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Lancaster	Date of Review: 4/2/2019
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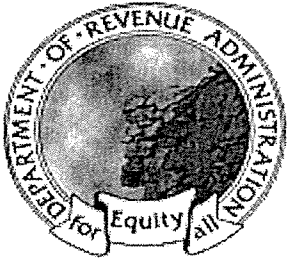
Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation	(ii) Recreational discount being correctly applied	(iii) Original site Map outlining current use categories or equivalent	(iv) The Equalization Ratio is being correctly applied, per RSA 79-A:5 I	Appropriate Stewardship documentation being correctly applied per CUB 304.09	All municipality's current use assessments comply with CUB 304 value ranges	
11	000R09 000042 000000	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
12	000R10 000038 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
13	000R10 000047 000000	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
14	000R10 000069 000000	Yes	Yes	Yes	Yes	N/A	Yes	Did Not Meet Standard
15	000R12 000006 000000	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard

Comments:

Sample #2, map does not indicate acreage or categories. Sample #3, no application, not in CU area not shown on map. Samples #5 and 9, files could not be located. Samples #6, #7, #8, #10, #11, maps do not show categories, acreage or areas not in CU. Sample #14, recorded application not found. Sample #15, map not found.

DRA Appraiser Signature:	Philip Bodwell	Date:	4/2/2019
DRA Supervisor Initials:	PB	Date:	1/9/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

Name of Municipality:	Lancaster
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Total Parcels Sampled	28
Unacceptable Samples	3
Acceptable Samples	25
Percent of Acceptable Samples (Minimum 95%)	89.3%

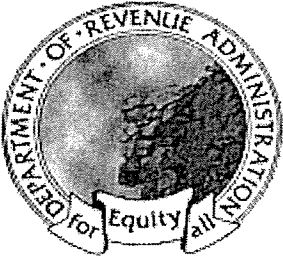
Municipality of Lancaster In the Category of CREDITS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Philip Bodwell	Date:	1/9/2020
DRA Supervisor Initials:	AB	Date:	1/9/2020



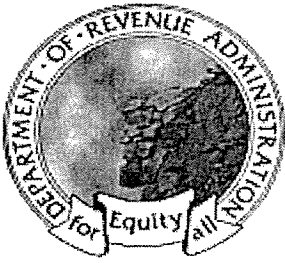
NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Name of Municipality:	Lancaster	Date of Review:	3/26/2019
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Sample Number	Parcel ID	Credit Type	<u>Application Timely filed, completed, and signed by the applicant.</u>	<u>Application Approved by the Assessor (s)</u>	<u>If applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Year Last Review</u>	<u>Results</u>
1	000P04 000040 000000	Veteran's	Yes	Yes	No	2018	Did Not Meet Standard
2	000P04 000075 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
3	000P05 000017 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
4	000P05 000040 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
5	000P07 000080 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
6	000P07 000109 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
7	000P07 000115 000000	Veteran's	Yes	Yes	Yes	2018	Met Standard
8	000P07 000116 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
9	000P08 000010 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
10	000P08 000011 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
11	000P08 000055 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
12	000P08 000075 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
13	000P09 000017 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
14	000R02 000055 00M-13	Veteran's	Yes	Yes	N/A	2018	Met Standard
15	000R02 000073 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
16	000R07 000007 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
17	000R07 000016 000000	Total Disability	Yes	Yes	N/A	2018	Did Not Meet Standard
18	000R10 000004 000000	Veteran's	Yes	Yes	Yes	2018	Met Standard
19	000R11 000028 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

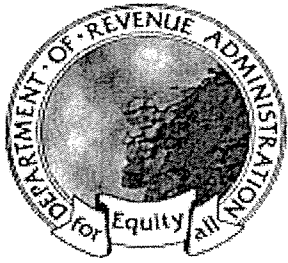
Name of Municipality:	Lancaster	Date of Review:	3/26/2019
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Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results
20	000R11 000062 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
21	000R12 000022 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
22	000R16 000008 000000	Veteran's	Yes	Yes	N/A	2018	Did Not Meet Standard
23	000R16 000045 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
24	000R18 000005 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
25	000R18 000031 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
26	000R19 000112 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
27	000R24 000044 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard
28	000R26 000031 000000	Veteran's	Yes	Yes	N/A	2018	Met Standard

Comments:

Sample #1, no PA-33 for property in a trust. Sample #17, no letter form VA for total and permanent disability. It will be removed in 2019, divorced and moved. Sample #22, service from 1977-78 does not qualify for exemption, will be removed for 2019.

DRA Appraiser Signature:	Philip Bodwell	Date:	3/26/2019
DRA Supervisor Initials:	PB	Date:	1/9/2020



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 1. b

Name of Municipality:	Lancaster
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Total Parcels Sampled	15
Unacceptable Samples	15
Acceptable Samples	0
Percent of Acceptable Samples (Minimum 95%)	0.0%

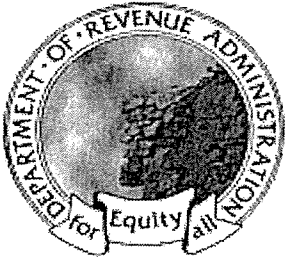
Municipality of Lancaster in the category of EXEMPTIONS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Philip Bodwell	Date:	1/1/2020
DRA Supervisor Initials:	PB	Date:	1/1/2020



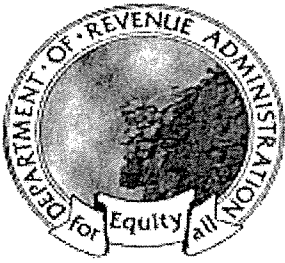
NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

Name of Municipality: Lancaster	Date of Review: 3/26/2019
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<u>Sample Number</u>	<u>Parcel ID:</u>	<u>Exemption Type:</u>	<u>Application Completed, timely filed, and signed by the applicant</u>	<u>Application Approved by the Assessor</u>	<u>Proper Documentation supplied</u>	<u>If Applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Is applicant receiving the proper amount of exemption, per age group, as voted</u>	<u>Year Last Review</u>	<u>Results:</u>
1	000P05 000005 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Did Not Meet Standard
2	000P05 000024 00M-10	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Did Not Meet Standard
3	000P05 000033 000000	Elderly	Yes	Yes	Yes	N/A	Yes	2013	Did Not Meet Standard
4	000P07 000099 000000	Elderly	Yes	Yes		N/A	Yes	2013	Did Not Meet Standard
5	000P11 000065 000000	Elderly	Yes	Yes		N/A	Yes	2013	Did Not Meet Standard
6	000R01 000031 000000	Solar Energy	Yes	Yes		N/A	N/A	2013	Did Not Meet Standard
7	000R02 000064 000000	Solar Energy	Yes	Yes	Yes	N/A	N/A	2013	Did Not Meet Standard
8	000R16 000046 000000	Solar Energy	Yes	Yes	Yes	N/A	N/A	2013	Did Not Meet Standard
9	000R16 000059 000000	Solar Energy	Yes	Yes	Yes	N/A	N/A	2013	Did Not Meet Standard
10	000R17 000003 000000	Elderly	Yes	Yes		N/A	Yes	2013	Did Not Meet Standard
11	000R17 000049 000000	Solar Energy	Yes	Yes	Yes	N/A	N/A	2013	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

Name of Municipality: Lancaster Date of Review: 3/26/2019

<u>Sample Number</u>	<u>Parcel ID:</u>	<u>Exemption Type:</u>	<u>Application Completed, timely filed, and signed by the applicant</u>	<u>Application Approved by the Assessor</u>	<u>Proper Documentation supplied</u>	<u>If Applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Is applicant receiving the proper amount of exemption, per age group, as voted</u>	<u>Year Last Review</u>	<u>Results:</u>
12	000R17 000050 000000	Solar Energy	Yes	Yes	Yes	N/A	N/A	2013	Did Not Meet Standard
13	000R18 000028 000000	Elderly	Yes	Yes		N/A	Yes	2013	Did Not Meet Standard
14	000R20 000001 000A-4	Solar Energy	Yes	Yes	Yes	N/A	N/A	2013	Did Not Meet Standard
15	000R26 000032 000000	Elderly	Yes	Yes		N/A	Yes	2013	Did Not Meet Standard

Comments:

None of the samples have been reviewed by the town since 2013.

DRA Appraiser Signature: Philip Bodwell Date: 3/26/2019

DRA Supervisor Initials: PB Date: 1/9/2020